

County of Placer, California

**Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the Fiscal Year Ended June 30, 2005**

	<u>County Services</u>	<u>District Services</u>	<u>Self Insurance</u>	<u>Total</u>
Operating Revenues				
Insurance charges	\$ -	\$ -	\$ 15,027,033	\$ 15,027,033
Automotive mileage	6,941,620	-	-	6,941,620
Telecommunication fees	3,629,073	-	-	3,629,073
Special district fees	3,185,827	4,678,462	-	7,864,289
Materials and supplies	268,057	-	-	268,057
Data processing maintenance service	1,103,507	-	-	1,103,507
Printing services	1,566,295	-	-	1,566,295
Mailing services	201,094	-	-	201,094
Miscellaneous	128,771	1,060	-	129,831
Total operating revenues	<u>17,024,244</u>	<u>4,679,522</u>	<u>15,027,033</u>	<u>36,730,799</u>
Operating Expenses				
Salaries and employee benefits	5,272,316	3,254,061	814,739	9,341,116
Service and supplies	11,959,122	1,120,610	3,894,544	16,974,276
Depreciation	1,682,488	147,422	-	1,829,910
Judgements and damages	-	-	11,095,216	11,095,216
Total operating expenses	<u>18,913,926</u>	<u>4,522,093</u>	<u>15,804,499</u>	<u>39,240,518</u>
Operating income (loss)	<u>(1,889,682)</u>	<u>157,429</u>	<u>(777,466)</u>	<u>(2,509,719)</u>
Nonoperating Revenues (Expenses)				
Interest revenue	221,662	10,693	621,332	853,687
(Loss) on disposal of capital assets	(98,467)	-	(40,146)	(138,613)
Total nonoperating revenues (expenses)	<u>123,195</u>	<u>10,693</u>	<u>581,186</u>	<u>715,074</u>
Income (loss) before capital contributions and transfers	<u>(1,766,487)</u>	<u>168,122</u>	<u>(196,280)</u>	<u>(1,794,645)</u>
Capital contributions	-	38,700	-	38,700
Transfers in	521,030	-	1,076,645	1,597,675
Transfers out	(165,000)	-	-	(165,000)
Change in net assets	<u>(1,410,457)</u>	<u>206,822</u>	<u>880,365</u>	<u>(323,270)</u>
Total net assets, beginning of year	<u>18,756,614</u>	<u>1,603,608</u>	<u>3,135,508</u>	<u>23,495,730</u>
Total net assets, end of year	<u>\$ 17,346,157</u>	<u>\$ 1,810,430</u>	<u>\$ 4,015,873</u>	<u>\$ 23,172,460</u>